

**South Carolina State Benefits
Available To Veterans And
Survivors Of Veterans And
The Sections of The Code
of Laws Pertaining Thereto**

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STATE DOCUMENTS

Hoyt B. Hill, Jr., Director

**Room 227
1205 Pendleton Street
Columbia, South Carolina 29201**

July 1, 1975

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BOARD OF COMMISSIONERS

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Honorable James B. Edwards
Governor of South Carolina

Honorable Daniel R. McLeod
Attorney General
of South Carolina

Honorable Robert L. McCrady
Adjutant General
of South Carolina

DIRECTORY OF STATE OFFICE

Location: 1205 Pendleton Street, Columbia, S. C. 29201
Telephone No.: 758-2607

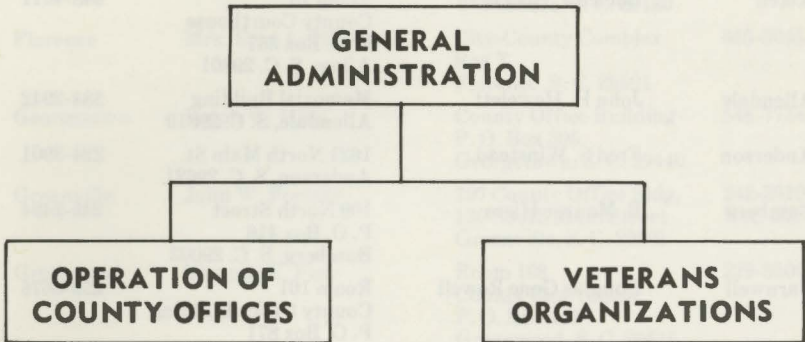
DIRECTOR

Hoyt B. Hill, Jr.

ASSISTANT DIRECTOR

Grady D. Majors

ORGANIZATIONAL CHART



Directory of County Offices

County	Officer	Location	Telephone No.
Abbeville	Charlie C. Murdock	Room 205 County Courthouse Abbeville, S. C. 29620	459-2608
Aiken	Lucien J. Hockman	Room 18 County Courthouse P. O. Box 357 Aiken, S. C. 29801	648-4011
Allendale	John H. Hewelett	Memorial Building Allendale, S. C. 29810	584-2942
Anderson	Fred S. Winstead	1621 North Main St. Anderson, S. C. 29621	224-3901
Bamberg	B. Monroe Hiers	109 North Street P. O. Box 416 Bamberg, S. C. 29003	245-2494
Barnwell	Douglas Gene Rowell	Room 101 County Office Building P. O. Box 871 Barnwell, S. C. 29812	259-3676
Beaufort	C. B. Epps, Jr.	County Office Building P. O. Box 97 Beaufort, S. C. 29902	524-3730
Berkeley	Joseph R. West	334 East Main Street P. O. Box 1241 Moncks Corner, S. C. 29461	899-2222
Calhoun	Eldred S. Robinson	Agriculture Building St. Matthews, S. C. 29135	874-3816
Charleston	Thomas R. Johnson, Sr.	Room 322 The Center Charleston, S. C. 29403	577-5111
Cherokee	Floyd A. Queen	County Courthouse Gaffney, S. C. 29340	489-5172
Chester	J. B. Cranford	War Memorial Bldg. P. O. Box 957 Chester, S. C. 29706	385-6157
Chesterfield	W. Arthur Griggs	101 Park Drive Chesterfield, S. C. 29709	623-2482
Clarendon	Norman J. McFaddin	Room 203 County Courthouse Manning, S. C. 29102	435-2527
Colleton	G. Herman Kinard	Agriculture Building P. O. Box 627 Walterboro, S. C. 29488	549-1412
Darlington	Clarence H. Jordan, Jr.	County Courthouse Darlington, S. C. 29532	393-1051
Dillon	William B. Huggins	Agriculture Building Dillon, S. C. 29536	774-9681

County	Officer	Location	Telephone No.
Dorchester	George W. Thomas	County Courthouse P. O. Box 661 St. George, S. C. 29477	563-2331 Ext. 216
Edgefield	Wilbur S. Crouch	County Courthouse P. O. Box 5 Edgefield, S. C. 29824	637-3224
Fairfield	Charles A. Medlin	County Courthouse P. O. Box 456 Winnsboro, S. C. 29180	635-4131
Florence	Mrs. Etta A. Jaillette	City-County Complex Box T Florence, S. C. 29501	665-3045
Georgetown	Ralph W. Hills	County Office Building P. O. Box 306 Georgetown, S. C. 29440	546-7734
Greenville	John W. Fortner	707 County Office Bldg. 130 South Main Street Greenville, S. C. 29601	242-3910 Ext. 268
Greenwood	Thomas E. Fish	Room 108 County Courthouse P. O. Box 441 Greenwood, S. C. 29646	229-5500
Hampton	Perry L. Chisolm	Courthouse Office Bldg. P. O. Box 476 Hampton, S. C. 29924	943-2258
Horry	A. David Altman	County Health Center P. O. Box 385 Conway, S. C. 29526	248-9021
Jasper	J. E. Horton, Jr.	County Courthouse Ridgeland, S. C. 29936	726-8940
Kershaw	Harold R. Truesdale	Room 225 County Courthouse P. O. Box 691 Camden, S. C. 29020	432-4096
Lancaster	Ward M. Faulkenberry	County Office Building P. O. Box 282 Lancaster, S. C. 29720	283-2469
Laurens	H. H. Watkins, Sr.	Courthouse Annex P. O. Box 193 Laurens, S. C. 29360	984-4041
Lee	John Z. King	Lee County Courthouse P. O. Box 461 Bishopville, S. C. 29010	484-5341 Ext. 254
Lexington	Robert S. Powell	Room 103 Community Building P. O. Box 811 Lexington, S. C. 29072	359-4225
McCormick	T. C. Faulkner, Jr.	County Office Building McCormick, S. C. 29835	465-4275
Marion	Joe S. Lane, Sr.	115 West Court Street Marion, S. C. 29571	423-6732

County	Officer	Location	Telephone No.
Marlboro	Frank S. Ward	County Courthouse P. O. Box 401 Bennettsville, S. C. 29512	479-2651
Newberry	Gerald C. O'Quinn	Room 11 County Courthouse P. O. Box 217 Newberry, S. C. 29108	276-3233
Oconee	Harrison E. Orr	Public Services Bldg. Broad Street Walhalla, S. C. 29691	638-2214
Orangeburg	George E. Hoover	County Courthouse P. O. Box 718 Orangeburg, S. C. 29115	534-6484
Pickens	C. Carl Pilgrim	County Courthouse P. O. Box 451 Pickens, S. C. 29671	878-4778
Richland	John E. Brewer	Room 281 2020 Hampton Street Columbia, S. C. 29204	779-4055
Saluda	Billy C. Coleman	101 West Church Street Saluda, S. C. 29138	445-2184
Spartanburg	M. Frank Edwards	Room 159 County Courthouse Spartanburg, S. C. 29301	585-4811 Ext. 266
Sumter	James W. Scarborough	County Courthouse Sumter, S. C. 29150	775-2346 Ext. 37
Union	Charles V. Blackwood	County Courthouse Union, S. C. 29379	427-3462
Williamsburg	Cecil H. Robinson	Office #6 Courthouse Square Kingstree, S. C. 29556	354-6352
York	Earle B. Gregory	County Office Building P. O. Box 16 Rock Hill, S. C. 29730	327-2956

DEPARTMENT OF VETERANS AFFAIRS AND COUNTY VETERANS AFFAIRS OFFICERS

Sections 44-601 to 44-632: These sections provide for a Department of Veterans Affairs for the purpose "of assisting all ex-servicemen, regardless of the wars in which their service may have been rendered, in filing, presenting and prosecuting to final determination all claims which they have for money compensation, hospitalization, training and insurance benefits under the terms of federal legislation relative thereto".

The Department operates under a Commission composed of the Governor as Chairman; the Adjutant General; and the Attorney General for legal advice.

Additionally, there is a County Veterans Affairs Officer in each of the forty-six counties in South Carolina and restating the purpose as amended, "to insure a stabilization and coordination of the service work for and in behalf of the war veterans and ex-servicemen and women of South Carolina, in order that they may be guaranteed the maximum benefits granted by laws enacted by the National Congress".

The services rendered by the Department of Veterans Affairs and the County Veterans Affairs Officers are extended to eligible dependents, including parents, widows, children and orphans, of war veterans and ex-servicemen and women. The primary function of the Department of Veterans Affairs and the majority of time is spent in working with and supervising our forty-six County Veterans Affairs Officers in helping them with individual cases in their respective counties.

Other major functions performed by the South Carolina Department of Veterans Affairs in accordance with the law are as follows: (1) Assist individual veterans directly or their families and survivors in filing claims for monetary and other benefits to which they may be eligible and to prosecute to final determination all such claims; (2) Represent veterans before the VA Rating Boards and the Board of Appeals; (3) Publish timely informational bulletins on technical rules and regulations relating to benefits; (4) Assist and cooperate with all veterans organizations in their work; (5) Conduct Veterans Affairs Officers Schools to instruct in veterans benefits; and (6) Maintain complete files on all veterans whom we assist.

Additional major functions of this Agency are: (1) Assist similar agencies in other states in securing evidence needed in the development of claims; (2) Assist veterans insofar as possible in securing Social Security, welfare and related benefits; (3) Assist legislators and others in appropriate veterans legislation; (4) Assist survivors or morticians in securing burial benefits; (5) Assist all public officials in aiding constituents on veterans affairs; (6) Perform a humanitarian service in counseling disabled

veterans, veterans' widows, dependent parents and orphans in complete realization of veterans benefits as they best apply in individual cases; and (7) Assist veterans in filing applications for review of discharges and in obtaining disability retirement or an increase in disability retirement.

VETERANS PREFERENCE

Section 1-37: Provides that honorably discharged members of the United States Armed Forces who are given employment preference by the United States Government, now and hereafter, shall be given preference for appointment and employment in every public department and upon all public works in South Carolina insofar as such preference may be practicable.

EDUCATION ASSISTANCE — (FREE TUITION FOR CERTAIN VETERAN'S CHILDREN)

Section 22-56: This section provides for free tuition to the children of certain war veterans in our South Carolina State supported colleges and universities (The University of South Carolina and all of its regional campuses, Clemson University, Winthrop College, S. C. State College, The Citadel, The Medical University of South Carolina, The College of Charleston, Francis Marion College and Lander College), as well as post high school technical education institutions that are State supported.

Eligibility: Children of veterans of all wars (Defined in Section 101 of Title 38 USC) who were bonafide and legal residents of South Carolina at time of entry into military/naval service and during service who: (1) was killed in action; (2) died from other causes while in service; (3) died of disease or disability resulting from service; (4) was a prisoner of war as defined by Congress or Presidential Proclamation during such war period (veteran-parent not required to be currently residing in South Carolina); (5) is permanently and totally disabled as rated by the Veterans Administration from any cause; service connected or non service connected (veteran-parent required to be currently residing in South Carolina); (6) is currently missing in action; (7) eligibility under (4) and (5) above while veteran-parent was living continues eligibility upon veteran-parent's demise.

Eligibility generally terminates upon the child's 26th birthdate, but certain exceptions are granted up to an absolute maximum of the 31st birthdate (the same extension criteria utilized for Dependents Education Assistance for children — Chapter 35, Title 38 USC). The benefit may be terminated at any time by the school officials for misconduct or work that is unsatisfactory.

Assistance is in effect a waiver of the pure tuition costs only, as funds are not appropriated by the Legislature for this program.

Payments will be required from the resources of the parents or child for room and board, certain fees, books, etc.

Information and applications may be obtained from the South Carolina Department of Veterans Affairs or the 46 County Veterans Affairs Officers. Completed applications will be forwarded to South Carolina Department of Veterans Affairs for final action.

FREE HUNTING AND FISHING LICENSE

Section 28-31: When the Veterans Administration, the S. C. Department of Veterans Affairs, or a County Veterans Affairs Officer, issues a certificate that the individual veteran named thereon is permanently and totally disabled, such certification shall be deemed to be a hunting and fishing license or permit for such individual veteran in lieu of any and all other permits or licenses issued by the State or any county in South Carolina.

STATE WAR VETERANS HOMES

Section 32-1008 and 32-1009: These sections provide for the establishment of a South Carolina State War Veterans Home which is located on the grounds of the South Carolina Department of Mental Health. The purpose of this Home is to provide treatment for South Carolina war veterans who are mentally ill and it is named the "E. Roy Stone, Jr. State War Veterans Pavilion".

Admission to the "E. Roy Stone, Jr. State War Veterans Pavilion" is limited to war veterans who are regularly admitted to the South Carolina State Hospital and those persons can subsequently be transferred to the State War Veterans Home.

• For the purpose of these two sections of the South Carolina Code of Laws, the definition of a "South Carolina War Veteran" means any ex-service South Carolina citizen who was discharged under other than dishonorable conditions and who served in any branch of the Military or Naval service of the United States during a war period as defined in Title 38 of the United States Code.

FREE MARRIAGE, BIRTH, DEATH AND DIVORCE RECORDS

Section 32-1124: This section provides for the furnishing of marriage, birth, death and divorce records without cost when such is required by the Veterans Administration or any Agency of the State or Federal Government in connection with the administration of its affairs or is required by a person entering military service.

PENSION OR RETIREMENT INCOME

Income Tax Rule 82: That *portion* of retirement income received by retired service personnel, residents of this State, that can be attributed to time served in the National Guard or Reserve components of the Armed Forces of the United States, is not taxable.

The non-taxable portion is determined by using a ratio of the time actually served in the National Guard or Reserve to the total time spent in active military service, times total yearly retirement.

PENSION FOR MEMBERS OF THE NATIONAL GUARD OF SOUTH CAROLINA

Section 44-230: Every member of the National Guard of South Carolina who meets the requirements hereinafter set forth shall receive, commencing at age sixty, a pension of fifty dollars per month for twenty years creditable military service with an additional five dollars per month for each additional year of such service; provided, however, that the total pension shall not exceed one hundred dollars per month. A member must have served twenty years creditable military service, including National Guard, Reserve and Active Duty with at least fifteen of these years as a member of the S. C. National Guard and the last ten years immediately prior to retirement shall have been in the S. C. National Guard with an honorable discharge from the S. C. National Guard.

Section 44-230.1: The above payments will cease at the death of the individual and no payment will be made to beneficiaries. No individual receiving retired pay or disability retirement from any of the regular components of the Armed Forces will be eligible for benefits under this section.

Section 44-230.2: This benefit in no way affects the benefits an individual may be entitled to from State, Federal, or private retirement system. This benefit is exempt from South Carolina income tax.

Section 44-230.3: The provisions of this article shall be administered by the Adjutant General of the State of South Carolina.

The provisions of this Act shall apply only to members of the S. C. National Guard serving on July 1, 1975, except that any person who has fully qualified for the pension and is involuntarily separated from the S. C. National Guard for reason other than misconduct between the date of ratification of this Act and July 1, 1975, shall be eligible for the pension commencing at age sixty or July 1, 1975, whichever is later.

FREE AUTOMOBILE LICENSE TAGS

Section 46-61: This section provides for the issuance of a free license tag by the South Carolina Highway Department to "Any wartime disabled veteran who is entitled to compensation for the loss, or loss of use of one or both legs or arms, or the permanent impairment of vision in both eyes to a degree as to constitute virtual blindness and is also entitled to a special monthly statutory award by reason thereof".

Application for registration and license of the vehicle must be mailed to the South Carolina Highway Department, Motor Vehicle Division, P.O. Box 1498, Columbia, South Carolina, along with a letter from the Veterans Administration attesting to the fact that the veteran is receiving a statutory award for the loss, or loss of use of one or both legs or arms, or that he is blind.

REEMPLOYMENT RIGHTS

Section 50-151-1: Every employee of the State of South Carolina or any political subdivision thereof who, on, or after June 25, 1950, has been, or shall be, commissioned, enlisted or selected for service in the Armed Forces of the United States shall, so long as the requirements and regulations of the Armed Forces shall prevent his return to his civil employment and for a period of ninety days thereafter, but in no event for a period longer than five years from the date of his entry into the Armed Forces of the United States, be entitled to leave of absence from his duties as an employee of the State of South Carolina or any political subdivision thereof, without loss of seniority or efficiency or register rating. The word "employee" as used herein shall not be construed to mean an officer or official elected or appointed to a term pursuant to a statute or the Constitution of the State of South Carolina.

RECORDING OF DISCHARGES

Section 60-401: This section provides for the recording of a veterans discharge without cost by the Clerk of Court of each county in a special and permanent book. A copy of the recorded discharge can be obtained upon request.

CREDIT ON STATE RETIREMENT FOR MILITARY SERVICE

Section 61-76: A person leaving employment with the State of South Carolina for military duty can continue to remain under the State Retirement Program but such serviceman must continue to pay State Retirement on the State salary he was receiving when he left State Service while he is on active duty with the Armed

Forces of the United States.

An employee of the State of South Carolina with two or more years of credited service with the S. C. Retirement System shall receive credit for military service toward State Retirement at the rate of one year of military service for every two years of State service not to exceed credit for six years of military service. This is provided that the discharge or separation from military service is under conditions other than dishonorable and provided that the member shall pay to the Retirement System all payments he would have been required to make for the period to be so credited had he been employed in the position he held immediately prior to the commencement of his military leave during the period of such military service, together with the regular interest which would have been credited thereon.

If military service was rendered prior to State employment such payments shall be determined on the basis of his earnable compensation at the time he first became a member of the Retirement System.

PRESENTATION OF THE STATE FLAG TO FAMILIES OF DECEASED MEMBERS OF THE SOUTH CAROLINA NATIONAL GUARD

The State Adjutant General's office shall present to the family of each deceased member of the South Carolina National Guard a flag of the State of South Carolina, appropriate for use as a burial flag, upon application of a member of the family of the deceased guardsman.

The Adjutant General shall prepare and furnish necessary application forms to the clerks of the court in the several counties of the State. Such application forms shall require such information as the Adjutant General deems necessary to determine the eligibility of the deceased for the flag.

This shall apply to any individual who has served at least one year in the South Carolina National Guard, and who at the time of death was either an active, honorably discharged or retired member thereof.

EXEMPTION OF EDUCATIONAL ASSISTANCE PAYMENTS

The State of South Carolina recognizes the Federal statute exempting payment of all taxes on educational assistance benefits paid by the Veterans Administration.

INCOME TAX EXEMPTION ON RETIREMENT PAY

Section 65-225(10): Any person retired from the uniformed ser-

vices of the United States with twenty or more years active duty service shall be allowed an exemption from S. C. State Income Tax of \$1,200 on his uniformed services retirement pay.

ACTIVE DUTY MILITARY PAY

Section 65-225.1: In computing the income tax of persons who are in active service as members of the Armed Forces of the United States, the Commission shall allow the same exclusions from income as one allowed by Sections 112 and 692 of the Internal Revenue Code.

ADMISSIONS TAX EXEMPTION

Section 65-802(2): Provides for the exemption of admissions taxes to athletic contests in which a junior American Legion athletic team is a participant unless the proceeds inure to any individual or player in the form of salary or otherwise.

TAXES EXEMPT FOR CERTAIN MOTOR VEHICLES

Section 65-1522: This section provides that all personal motor vehicles owned by any disabled veteran for which special license tags have been issued by the Highway Department under Section 46-61 shall be exempt from state, county, and municipal taxes.

SPECIALLY ADAPTED HOUSING

Section 65-1522(12): This section provides for the exemption of taxes on any real estate, including residence thereon, acquired wholly or in part through financial assistance authorized by Section 801, Title 38, U. S. Code, so long as such property is owned and occupied by the person who acquired possession and title thereof under said Act or, upon his death, by the widow, child or children or dependent parents of such person; but this exemption shall extend only to state, county, and municipal taxes.

A veteran having service connection for loss, or loss of use of, both lower extremities requiring braces, crutches, or a wheel chair for locomotion, will qualify for Specially Adapted Housing under Title 38, Section 801, U. S. Code, as will blinded veterans if they also have loss of use of a lower extremity.

TAX EXEMPT STATUS FOR VETERANS ORGANIZATIONS

Section 65-1522(27): All property of National Veterans Organizations chartered by the National Congress, whether belonging to the Department or to any of the Posts in the State, when used

exclusively for the purposes of such organizations and not used for any purpose other than club rooms, meeting places or other activities directly in keeping with the policies stated in the National Constitution of The American Legion, or of such other organization, shall be exempt from real property taxation.

TAX EXEMPTION FOR COMPENSATION, PENSION, AND DISABILITY RETIREMENT PAY

Section 65-1522(35): Provides that all veterans receiving pension, compensation or disability retirement pay from the Federal Government, shall be exempt from taxation by the State of South Carolina on the above mentioned payments.

AIKEN COUNTY PROPERTY TAX EXEMPTION

Section 65-1583: Provides that all totally disabled war veterans, residents in Aiken County, are exempt from the payment of all personal property taxes levied by the county.

AIKEN COUNTY LICENSE TAXES EXEMPTION

Section 65-3372: No disabled war veteran shall be required to pay any license fee to the County of Aiken to carry on business therein, but such disabled veteran shall first, before carrying on such business, satisfy the one officer who is to require the license fee that it is his business and that he is disabled.

ANDERSON COUNTY PROPERTY TAX EXEMPTION

Section 65-1583.1: Provides for the exemption of property taxes on one house and lot, not to exceed one acre, in Anderson County to all one hundred percent permanently and totally disabled veterans from a service connected disability, provided the veteran resides in the house. This exemption shall be allowed to the widow of any such veteran so long as she remains unmarried and resides in the exempt house. A certificate must be obtained by the veteran, or his widow as the case may be, from the Anderson County Veterans Affairs Officer and filed with the County Treasurer.

ANDERSON COUNTY CITIZENS SERVING IN ARMED FORCES WHO HAVE MOTOR VEHICLES

Section 65-1583.1:1: The private automobiles of all members of the Armed Forces serving on active duty who are residents of Anderson County are exempt from all county personal property taxes including school and special taxes; provided, however, that

this exemption shall apply to only one motor vehicle for each member of the Armed Forces. The person concerned shall furnish evidence to the County Auditor that he qualifies for the exemption.

CHARLESTON COUNTY CITIZENS SERVING IN ARMED FORCES WHO HAVE MOTOR VEHICLES

Section 65-1583.2: All citizens of Charleston County who are serving on active duty in the Armed Forces of the United States are exempted from all county taxes on one motor vehicle personally owned by them and registered in their names for and during the period that such citizens are on active duty in the Armed Forces.

CHESTERFIELD COUNTY CITIZENS SERVING IN ARMED FORCES OVERSEAS WHO HAVE MOTOR VEHICLES

Section 65-1583.3: The auditor of Chesterfield County is hereby directed to enter a "nulla bona" on the property tax levied against any automobile belonging to any citizen of the county who is serving overseas in the Armed Forces.

GEORGETOWN COUNTY CITIZENS SERVING IN THE ARMED FORCES WHO HAVE MOTOR VEHICLES

Section 65-1583.3:1: All citizens of Georgetown County who are serving on active duty in the Armed Forces of the United States are exempted from all county taxes on motor vehicles for and during the period that such citizens are in such Armed Forces.

GREENVILLE COUNTY TO DEFER TAXES AND PENALTIES OF PERSONS SERVING IN ARMED FORCES

Section 65-1583.4: The auditor of Greenville County shall defer all taxes, real and personal, and vacate all penalties or costs arising therefrom, in Greenville County, on the property belonging to any citizen of the county who is serving actively in the Armed Forces of the United States for and during his term of active service therein and for an additional period of six months thereafter.

It shall be the individual responsibility of each person claiming a tax deferment under the provisions of his section to produce satisfactory evidence of active service together with evidence of the date of termination of service to the auditor of Greenville County.

LANCASTER COUNTY TAX EXEMPTION

Section 65-1584: The sheriff of Lancaster County shall "nulla bona" all county taxes, except on real estate and business property, charged to citizens of the county while they are serving in the Armed Forces of our country.

Section 65-1584.1: In Lancaster County the homestead of all disabled veterans of World War I, World War II, and the Korean and Vietnam Conflict classified as one hundred percent disabled, shall be exempt from all county taxes.

LAURENS COUNTY CITIZENS SERVING IN THE ARMED FORCES WHO HAVE MOTOR VEHICLES

Section 65-1584.1:1: Any citizen of Laurens County, who is serving on active duty in the Armed Forces, is exempted from all county taxes on one motor vehicle personally owned by him and registered in his name for and during the period that such citizen is on active duty in the Armed Forces.

LEXINGTON COUNTY TAX EXEMPTION

Section 65-1584.2: Provides for the exemption of county and school taxes to a one hundred percent permanently and totally disabled veteran from a service connected disability on one house and lot not to exceed one acre provided such veteran resides in the house in Lexington County. Such veteran shall file a certificate signed by the County Veterans Affairs Office with the County Treasurer certifying as to such permanent and total disability. The exemption shall be allowed to the widow of any such veteran as long as she remains unmarried and resides in the exempt house.

MARLBORO COUNTY TAX EXEMPTION

Section 65-1585: Provides for the exemption from payment of all personal property taxes and real estate taxes on the homes and five acres of land of all totally disabled war veterans residing in Marlboro County or any of its political subdivisions.

OCONEE COUNTY CITIZENS SERVING IN THE ARMED FORCES WHO HAVE MOTOR VEHICLES

Section 65-1585.01: The private automobiles of all members of the Armed Forces serving on active duty who are residents of Oconee County are exempt from all county personal property taxes including school and special local taxes; provided, however, that this exemption shall apply to only one motor vehicle for

each member of the Armed Forces. The person concerned shall furnish evidence to the County Auditor that he qualifies for the exemption.

SPARTANBURG AND UNION COUNTIES MAY "NULLA BONA" TAXES ON AUTOMOBILES OF PERSONS IN ARMED FORCES

Section 65-1585.1: The Sheriffs of Spartanburg and Union Counties may enter a "nulla bona" on the property tax levied against any automobile belonging to any citizen of the county who is serving actively in the Armed Forces of the United States.

RULES BY STATE TAX COMMISSION RELATING TO ACTIVE DUTY PAY

Sections 221 and 251: Set forth below are rules adopted by the South Carolina Tax Commission relating to Active Duty Military Pay.

1. *Military pay in general:* Under the provisions of Sections 221 and 251 of the Income Tax Act, military pay is reportable for South Carolina income tax purposes.

2. *Nonresident armed services personnel:* Under the Soldiers' and Sailors' Civil Relief Act, members of the armed services, who are legal residents of other States stationed within South Carolina by virtue of military orders, are not subject to South Carolina income tax on their service pay. They are, however, subject to tax on any other income earned in South Carolina which would be taxable to a nonresident. Income earned in South Carolina by wives of servicemen is taxable to South Carolina.

The personal exemptions and deductions of a nonresident serviceman's wife must be prorated in ratio to her adjusted gross income within this State to her entire adjusted gross income wherever earned. She would not be entitled to claim exemptions for dependents unless she could prove that she furnished more than fifty percent of their support for the entire year.

There is nothing in the Soldiers' and Sailors' Civil Relief Act or in the South Carolina statutes which would prevent a serviceman from changing his legal residence. To effect a change of legal residence, however, there must not only be an intention of making the new location the domicile of the serviceman, but also there must be the factual establishment of a domicile in the new location.

The establishment of a permanent residence (or domicile) in a new State ordinarily requires physical presence of the

person in the State long enough to establish evidence of having taken up residence in the State. Some of the tests or factors to consider in determining such permanent residence (or domicile) include the following:

- (a) Place of birth.
- (b) Permanent residence of father.
- (c) Family connections, close friends.
- (d) Address given for military purposes.
- (e) Payment of State bonus (in most cases when a State pays a bonus to a serviceman, the serviceman must be a permanent resident to be eligible).
- (f) Civic ties, church membership, club or lodge membership.
- (g) Bank account or business connections.
- (h) Payment of State income taxes — this is almost conclusive evidence of permanent residence.
- (i) Continuous car registration and driver's license.
- (j) Listing of "legal" or "permanent" address on Federal tax returns.
- (k) Voting by absentee ballot — one of the best tests to determine permanent residence.
- (l) Occasional visits or spending one's leave "at home".
- (m) Ownership of a home.
- (n) Execution of approved certificates or other statements indicating permanent residence.
- (o) Expression of intention.

Our administration policy is in accord with the military services and the courts, including Federal courts, which, when arbitrating disputes over residency, have consistently held that a legal residence (or domicile) is not abandoned until a definite residence is established elsewhere.

3. *Resident armed services personnel:* For the purpose of reporting military income to South Carolina, the word "resident" means an individual who is a legal resident of this State, whether stationed in this State or in some other State or country. Unless he submits evidence that he has established legal residence in another State or territory and abandoned any domicile in this State, an individual will be presumed to be a resident of South Carolina if he entered military service while a resident of this State. As a resident, such individual will be required to report income from all sources to South Carolina.

The following may be used as a guide to determine the income tax liability of those servicemen determined to be South Carolina residents:

- (a) *Taxable service income:* Taxable service income includes base pay, longevity pay, flight pay, foreign ser-

vice pay, submarine pay, jump pay, and re-enlistment pay bonus.

- (b) *Exempt service income:* Income not taxable to servicemen includes enlisted men's subsistence and quarters allowances, officers' subsistence and quarters allowances, family allowances under Servicemen's Dependency Allowance Act, voluntary allotments.
- (c) *Allowable deductions:* Deductions may be claimed by servicemen for insignia, swords, excessive cost of caps (for naval commanders, army and air force colonels, and officers of higher rank), and cost of altering uniforms necessitated by change in rank. (The expenses for which a deduction is allowed are only those expenses actually paid for which no reimbursement is received. The cost of uniforms and cleaning of same is not allowed to members of the Armed Forces on full-time duty on the basis that the uniform replaces ordinary street clothes and as such is a personal expense.)
- (d) *Non-deductible items:* In the case of individuals on full-time duty, no deduction is allowed for such items as uniforms, fatigues, laundering or cleaning, ordinary tailoring of uniforms, or cost of moving from post to post.

PROPERTY TAXES — TOTALLY DISABLED PERSONS

Section 65-1522.1: This section provides that "the first ten thousand dollars of the fair market value of the dwelling place of persons shall be exempt from county, school, and special assessment real estate property taxes when such persons have been residents of this State for at least one year, have each reached the age of 65 years on or before December 31 or any person who has been classified as permanently and totally disabled by a state or federal agency having the function of so classifying persons, preceding the tax year in which the exemption is claimed and hold complete fee simple title or a life estate to the dwelling place".

Therefore, all persons, including veterans, who have been declared permanently and totally disabled by the Social Security Administration, Veterans Administration, or other state or federal agency, should obtain a letter from that agency and make a written application to the county auditor's office before May 1 of the year in which the exemption is claimed.

For further information, please contact your County Veterans Affairs.



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CONCLUSION

The State of South Carolina has one of the best set-ups for serving veterans of any state in the nation, and our program has been copied by many other states.

At this time, we have in our Agency more than 40,000 files on living and deceased veterans and those files represent a lot of hard work over the years by all who have been connected with this office.

The number of veterans assisted by this Agency and their survivors are rapidly increasing as daily inquiries are received from our County Veterans Affairs Officers and others over the state regarding various claims and other benefits.

The South Carolina Department of Veterans Affairs staff is the smallest of any similar agency in this part of the country, but the quality of work rendered is excellent. We have extremely capable and dedicated persons in the Department of Veterans Affairs that work untiringly and conscientiously in an effort to give the veterans of South Carolina, their dependents and survivors prompt and efficient service.

As of this publication, South Carolina has 320,000 veterans as follows:

Total No. of Veterans in S. C.	320,000
World War I	8,000
World War II	137,000
Korean Conflict	53,000
Vietnam Era	86,000
Service between Korea and Vietnam	36,000

THERE HAS NEVER BEEN A BONUS AUTHORIZED TO ANY VETERANS BY THE STATE OF SOUTH CAROLINA DUE TO THE LACK OF FUNDS FOR THIS PURPOSE AND NO SUCH BONUS IS ENVISIONED FOR THE FUTURE.